

TOGUT, SEGAL & SEGAL LLP
Attorneys for Albert Togut, Not Individually But
Solely in His Capacity as Chapter 7 Trustee
One Penn Plaza, Suite 3335
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Neil Berger

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re: : Chapter 7
: Case No. 21-10699 (DSJ)
KOSSOFF PLLC, :
: Debtor. :
:-----X

**SUPPLEMENTAL DECLARATION OF
NEIL BERGER PURSUANT TO BANKRUPTCY RULE 2014**

Neil Berger, declares the following under penalty of perjury:

1. I am a member of Togut, Segal & Segal LLP (the "Togut Firm") located at One Penn Plaza, New York, New York 10119. I am a member in good standing of the Bar of the State of New York and am admitted to practice in the Federal Courts for the Southern and Eastern Districts of New York.

2. On May 28, 2021, Albert Togut, not individually but solely in his capacity as the Chapter 7 trustee (the "Trustee") of the above-captioned Chapter 7 case, filed his *Application for Order Authorizing the Chapter 7 Trustee to Retain Togut, Segal & Segal LLP as His Attorneys* (the "Application") [Dkt. No. 32]. The Application was supported by the declaration of Neil Berger, a member of the Togut Firm (the "Original Declaration").

3. On June 15, 2021, the Court entered an Order authorizing the employment and retention of Togut, Segal & Segal LLP as attorneys for the Trustee (the “Togut Retention Order”) [Dkt. No. 72].

4. This supplemental affidavit is being submitted pursuant to the provisions of the Togut Retention Order.

THE TOGUT FIRM HOURLY RATES

5. As set forth in the Togut Affidavit, the Togut Firm’s hourly rates are reviewed annually as part of the Togut Firm’s ordinary business practices and rate adjustments are implemented at the beginning of the year. Following its recent review, the Togut Firm has determined that effective February 15, 2025, the hourly rates that it will charge its clients will range from \$1,190 to \$1,830 for partners; \$1,140 to \$1,375 for counsel; \$510 to \$1,225 for associates; and \$315 to \$560 for legal assistants and support staff. These adjustments reflect our continuing goal to provide high quality and cost-efficient services to our clients, recognizing the increased costs that have been incurred by the Togut Firm.

6. When assessing whether or not to adjust its market rates, the Togut Firm obtains information from public sources that provide general information regarding peer firms. Based upon that information, and the Togut Firm having been directly involved in hundreds of cases in the Southern and Eastern Districts of New York, the Togut Firm is knowledgeable about, and familiar with the rates that are charged by other firms of similar reputation, quality and expertise; the Togut Firm’s rates are comparable to or lower than such other New York City based firms’ rates.

7. The Trustee has been provided with an opportunity to review the hourly rate increases set forth above and he has no objection to the proposed hourly rate increases.

8. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

DATED: New York, New York
January 29, 2025

/s/ Neil Berger
NEIL BERGER